



**Tax Policy and Research**  
**2009 – 2010 Interim Research Projects and Reports**

SENATE TAXATION

EXHIBIT NO. 1

DATE 2.1.11

BILL NO. wa

**Research Study Projects:**

- Gloudemans' Quality of Reappraisal Report (Consultant hired in accordance with HB658 – 2009 Session) staff do the analysis)
- Tax Gap Report
- The Acquisition Value Approach to Property Taxation
- Non-resident sales tax study
- Report on the use of Historic Preservations Credits
- Paper on schools' budgeting of oil and natural gas and coal revenue
- Number of large corporations paying the minimum tax
- Comparison of Montana and Oregon corporate and personal income tax rates

**Reports Completed:**

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- Lodging and Misc sales tax collections project
- County Data on Certified Values
- Gas and Oil Valuation Charts
- Public Disclosure of Real Estate Sales Price Report
- One Year Revaluation Alternative to Six-Year Reappraisal Report (part 1 and 2)
- Tax Rate Reductions For Certain Properties (LC0147)
- Low Income Property Taxpayer Circuit Breaker Relief Analysis (LC4005)
- Revisions to Existing Low Income Property Tax Assistance Programs Analysis (LC4006)
- Limit Federal Income Tax Deduction for Trusts
- Improve Liquor Control Laws
- Improve Property Tax Administration
- Fluctuations in State and Local Collections
- Natural Resources Lodging Tax State Local Collections Chart
- Railcars and Taxes
- County Government Taxable Value Update
- Impact of Protested Taxes on Local Government Mill Authority
- Introduction to Tourism Business Improvement Districts
- Measuring Quality of Reappraisal (Commercial)
- Measuring Quality of Reappraisal (Residential)
- Valuation Process
- Taxpayer Understanding and Equity in Montana Property Taxation
- Comparison of Net Change in Certified Value to Newly Taxable Value by County
- Analysis of Extended Property Tax Assistance Program Applications Granted and Denied
- Analysis of the Extended Property Tax Assistance Program Memo
- Business and Income Taxes- Audit Collections by Fiscal Year
- Business and Income Taxes Audit Collections by Fiscal year - Ratio of Audit collections to Expenditures by Biennium
- 2009 Change In Value from Time of Certification to 04/21/2010
- Reappraisal Reactions Cumulative Results

- Reduced Notch Effects of PTAP and DAV Programs
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- Comparison of HB658 Fiscal Note Data at Different Stages of the Process - State General Fund
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- County-by-County Distribution of Estimated Change in Property Tax Liability for Residences Due to Reappraisal: 2008-2009
- Married Filing Separately

**Data/Information Update Work:**

- Biennial Report
- Annual Report of Newly Taxable Property to Local Governments
- Certification of Values to Taxing Jurisdictions
- Taxes Levied Report
- State Assessors Report
- Annual Updating of Class 12 Tax Rate
- Calculation of Carline Tax
- Tax Expenditure Report
- Session Summary Report
- Net operating losses (NOLs)
- Capital Gains Study (Ongoing since 2000, current project hired 4 Weststaff Temps for Data Entry in 2008 and TPR)
- Taxing Railroads and Railcars in Montana
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- IAAO's Annual Ratio Study
- Montana Taxpayer Usage of Electronic Filing and Tax Preparers
- Other States' Criminal Tax Fraud Penalties
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- Monthly Revenue Monitoring Report
- Quarterly Census Report
- Economic impact studies of rule changes (MAR 42-2-845, MAR 42-2-846)
- Constitutional initiative on Older Montanans trust fund
- Sales and Use Tax Nexus Information
- Taxing Jurisdictions with mills
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- "Levy D" project involving organizing data tables in SAS for analysis
- Resort tax project and website development
- Sin tax project
- State tax comparisons project
- Corporate tax project
- Lodging facility use tax distributions project
- Tax Tracks Webpage project
- Pros and cons of repossessions in market modeling project
- Analysis of corporate tax data
- Provided training on revenue models for staff of OBPP and LFD
- Study on corporate tax credits
- Annual DC study
- Market share (using taxes paid) by size of breweries
- Annual Minnesota Tax Payers Association Property Tax Analysis
- Breakdown of PSC and Consumer Counsel Taxes by utility

**Information Request:**

- Energy conservation credit data for staff of the EQC
- Information request for Mississippi State University
- North Dakota Pipeline tax rate question
- Corporate tax credits/deductions for energy efficiency for staff of the EQC
- Question about out of state ownership of rental properties
- Tax exempt property in Billings by name, value, location
- Counties, county wide mill values, taxable valuation per county, average per capita income by county, estimated current population by county, and mills imposed per county to support hospitals
- CGRT Revenues/Refunds/Credits for the past few years
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- Taxable Valuations and Assessed Valuations for counties and cities and towns as soon as possible.
- Income Tax Counts and Totals
- List of top taxpayers in state based on property tax liability for 2009
- 2010 depreciation (percent good) factor tables used to assess personal property and 2010 trend (index) factor tables
- History of Entitlement Share Payments
- Data on 2008 long-term care deduction and elderly care credit
- Of the \$27 Billion in residential market growth from '02 to mid '08 due to reappraisal, what portion was attributable to the Flathead County?
- An itemization of the "All other protested tax \$\$ 2009 for Mineral, Granite and Beaverhead Counties"
- The cost of the corporate production deduction in MT.
- What percent of MT corporate tax payers are firms with assets of \$100 million or more?
- Researching the effects of increased and/or decreased state taxing authority expenditures on tax
- Request property tax information on fire districts in Montana
- Information on proposed tobacco plan
- Inflation factor for calculation of maximum mill levy for FY2011 under 15-10-420, MCA
- Number of Oil Rigs in Montana
- Fraction of Households that Pay Income Tax and State Debt
- Tax Recapture Issue - Montana College Savings Program (529 Plan)
- Oil and natural gas production tax collections and distributions
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- A total for the dollars of subtractions claimed and the estimated cost to Montana?
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- New Energy Development property tax estimates developed in conjunction with MT Department of Commerce - Energy Office
- Total amount of revenue collected statewide by the DOR from the state education levy in 2009.
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- Request for the distribution of taxpayers in Montana by their top tax bracket.
- Request for information on the Older Montanan's Trust Fund.
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# Montana Department of Revenue

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